

What is claimed is:

1. A fixed assets management system for calculating depreciation expenses and revaluing fixed assets when fixed asset variations occur, the fixed assets management system comprising an application server, a database server, and a plurality of client computers linking to the application server through a network, wherein the application server comprises:
 - a depreciation method selecting module for selecting suitable depreciation methods for fixed assets;
 - a depreciation period setting module for setting appropriate depreciation periods for fixed assets;
 - a depreciation expense calculating module for calculating depreciation expenses according to purchase prices, depreciation methods and depreciation periods of fixed assets; and
 - a fixed asset variation management module for revaluing fixed assets when fixed asset variations occur.
2. The fixed assets management system according to claim 1, further comprising a fixed asset procurement platform for purchasing fixed assets and providing original data such as fixed asset types, purchase prices, and usage dates for purchased fixed assets.
3. The fixed assets management system according to claim 1, wherein the application server further comprises a fixed assets management module for obtaining fixed asset information from the fixed asset procurement platform, and determining fixed asset types, purchase prices and usage dates for fixed assets.
4. The fixed assets management system according to claim 1, wherein the application server further comprises a statement output module for generating depreciation status statements for fixed assets.
5. The fixed assets management system according to claim 1, wherein the

application server further comprises a user management module for managing user information of all fixed assets.

6. A fixed assets management method for calculating depreciation expenses for a fixed asset, the method comprising the steps of:

- (a) obtaining information on the fixed asset from a fixed asset procurement platform;
- (b) providing a fixed assets management module to determine a fixed asset type, a purchase price and a usage date for the fixed asset;
- (c) obtaining a depreciation status statement from a database server;
- (d) searching in the depreciation method selecting module to determine whether a depreciation method for the fixed asset has been selected;
- (e) searching in the depreciation period setting module to determine whether a depreciation period for the fixed asset has been set; and
- (f) providing a depreciation expense calculating module to calculate a depreciation rate and a depreciation expense of each year for the fixed asset in accordance with the purchase price, the depreciation method and the depreciation period.

7. The fixed assets management method according to claim 6, wherein step (d) further comprises the step of selecting a suitable depreciation method for the fixed asset if no depreciation method has been selected for the fixed asset.

8. The fixed assets management method according to claim 6, wherein step (e) further comprises the step of the setting an appropriate depreciation period for the fixed asset if no depreciation period has been set for the fixed asset.

9. A fixed assets management method for revaluing a varied fixed asset when a fixed asset variation occurs, the method comprising the steps of:

- receiving information on the varied fixed asset;
- accessing a relevant depreciation status statement for the varied fixed asset

from the database sever;

providing a fixed asset variation management module to calculate a residual value for the varied fixed asset according to a purchase price and depreciation expenses in the depreciation status statement;

designating a new usage date;

providing a depreciation method selecting module to select a new a depreciation method for the varied fixed asset;

providing a depreciation period setting module to set a new depreciation period for the varied fixed asset; and

providing a depreciation expense calculating module to calculate a depreciation rate and a depreciation expense of each year for the varied fixed asset according to the residual value, the newly set depreciation method and the new depreciation period.

10. The fixed assets management method according to claim 9, further comprising the step of updating original depreciation records in the depreciation status statement of the varied fixed asset to generate a new depreciation status statement.